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प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 13th May 1969

G.S.R. 1181.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 31 of the Finance Act, 1969 (14 of 1969), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 37/69-Central Excises, dated the 1st March, 1969, the Central Government hereby exempts aluminium falling under Item No. 27 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and specified in column (2) of the Table hereto annexed, from so much of the duty of excise and special duty of excise leviable thereon as is specified in column (3) and column

(4), respectively, of the said Table subject to the conditions that—

- (i) such aluminium is manufactured by its manufacturer from bauxite or from alumina or from both, and
- (ii) clearances of aluminium in whatever form, by the said manufacturer during the preceding financial year did not exceed 12,500 metric tonnes

TABLE

Sl. No.	Description	Rate of	
		Duty of excise	Special duty of excise
1	2	3	4
1	Aluminium in any crude form falling under sub-item (a) of item No. 27 aforesaid.	Rs. 80.00 per metric tonne	The whole
2	Aluminium wire bars, wire rods and castings falling under sub-item (aa) of Item No. 27 aforesaid	Rs. 80.00 per metric tonne	The whole
3	Aluminium manufactures falling under sub-item (b) of Item No. 27 aforesaid—		
	(a) aluminium circles having thickness of and above 0.56 millimetre but not above 1.22 millimetres.	Rs. 80.00 per metric tonne	The whole
	(b) other aluminium manufactures	Nil	Rs. 270.00 per metric tonne
4	Aluminium foils, pipes and tubes, and excluded shapes and sections falling under sub-items (bb), (c) and (d) of Item No. 27 aforesaid	Nil	Rs. 150.00 per metric tonne

2. Nothing contained in this notification shall apply to any manufacturer who avails of the exemption contained in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 142/69-Central Excises, dated the 13th May, 1969.

[No. 138/69-C.E. F. No. 15/14/69-CX. 1.]

G.S.R. 1182.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 31 of the Finance Act, 1969 (14 of 1969), the Central Government hereby exempts the excisable goods specified in column (3) of the Table hereto annexed and falling under the Items, specified in column (2) of the said Table, of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) (hereinafter called the Central Excises Act), from so much of the special duty of excise leviable thereon under sub-section (1) of section 31 aforesaid as is in excess of the duty specified in the corresponding entries in column (4) of the said Table and subject to the conditions laid down in the corresponding entries in column (5) thereof:—

TABLE

Sl. No.	Item No. of the First Schedule to the Central Excises Act	Description	Duty as percentage of duty leviable under the Central Excises Act read with any notification for the time being in force	Condition
1	2	3	4	5
1	3(i)	All varieties of tea (except package tea)	Nil	

1	2	3	4	5
2 6	Motor spirit	Nil		
3 8	Refined Diesel oils and Vaporizing oil	Nil		
4 9	Diesel oil, not otherwise specified	Nil		
5 13	Vegetable product	Nil		
6 14D	Synthetic organic dye-stuffs (including pigment dye-stuffs) and synthetic organic derivatives used in any dyeing process	Nil		
7 15B	Cellophane	Nil		
8 16	Tyres for motor vehicles but only on the first clearances for home consumption during the period commencing on the 1st April, 1969 and ending on the 31st March, 1970 (both days inclusive) upto a total value of Rs. 1.25 crores.	Nil.		If the total value of the tyers for motor vehicles cleared by the manufacturer during the financial year 1968-69 for home consumption did not exceed Rs. 4 crores.
	Printing and writing paper (including all unbleached and tinted varieties thereof but not including other coloured varieties) of a substance not exceeding 75 grammes per square metre.	Nil		If such paper does not contain in its substance any rag in the form of pulp or if it contains any rag, it also contains in its substance not less than 40 per cent of bagasse, jute stalk or cereal straw in the form of pulp.
				<i>Explanation:</i> The expression 'rag in the form of pulp' does not include pulp made out of soiled rags taken from worn and torn pieces of garments, or from soiled scraps of cloth (collected either from residential quarters or from streets or from debris dumps), or from such worn and torn pieces of garments and soiled scraps of cloth.
10 18A	Cotton twist, yarn and thread all sorts	Nil		
11 23A	Glass and Glassware other than sheet glass and plate glass	Nil		
12 23B	Chinaware and Porcelainware	Nil		
13 28	Tin Plate and tinned sheets including tin taggers, and cutting of such plates, sheets or taggers	Nil		

1	2	3	4	5
14	32(1)	Vacuum and gas-filled electric lighting bulbs not exceeding 60 watts, but excluding electric lighting bulbs of the type known commercially as "Miniature lamps."	Nil	

[No. 139/69-CE—F. No. 15/14/69-CX-I.]

G.S.R. 1183.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 31 of the Finance Act, 1969 (14 of 1969), the Central Government hereby exempts the excisable goods specified in column (2) of the Table hereto annexed and falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the special duty of excise leviable thereon under sub-section (1) of the said section 31 as is in excess of the duty specified in the corresponding entry in column (3) or column (4), as the case may be, of the said Table:

TABLE

Sl. No.	Description	Duty	
		in the case of manufacturers whose clearances of staple fibre of cellulosic origin and of rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both, taken together, for home consumption during the financial year 1966-67 did not exceed 36.5 lakh kilograms.	in other cases
1	2	3	4
(Rs. per kilogram)			
1	Yarn spun—		
	(a) wholly out of synthetic staple fibre of cellulosic origin	Nil	Nil
	(b) partly out of such staple fibre and partly out of cotton provided that the cotton content of the yarn does not exceed 40 per cent of its weight.	Nil	Nil
2	Rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both—		
	(i) below 75 deniers	2.40	2.80
	(ii) 75 deniers and above but below 100 deniers	1.70	1.75

1	2	3	4
(iii) 100 deniers and above but below 120 deniers	1.15		1.15
(iv) 120 deniers and above but below 150 deniers	0.85		1.00
(v) 150 deniers and above but below 350 deniers	0.75		0.90
(vi) 350 deniers and above	Nil		Nil

[No. 140/69-C.E.—F. No. 15/14/69-CX-I.]

G.S.R. 1184.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 31 of the Finance Act, 1969 (14 of 1969), the Central Government hereby exempts strawboard and millboard falling under Item No. 17(3) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from the whole of the special duty of excise leviable thereon under sub-section (1) of the said section 31.

Explanation.—For the purposes of this notification,—

- (1) 'millboard' means any unbleached homogenous board, having a thickness exceeding 0.50 millimetres and made out of mixed waste papers with or without screenings and mechanical pulp but without any colouring matter being added thereto;
- (2) 'strawboard' means a board made wholly or predominantly from partially cooked unbleached straw or bagasse or grasses or a mixture of these:

Provided that—

- (i) the quantity of any other material used shall not exceed one-third in weight of the total weight of the ingredients.
- (ii) such board shall not be specially compressed and shall not have any paper pasted on either surface.

[No. 141/69-C.E.—F. No. 15/14/69-CX-I.]

G.S.R. 1185.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 31 of the Finance Act, 1969 (14 of 1969), the Central Government hereby exempts (1) aluminium in any crude form falling under sub-item (a) of Item No. 27 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), (2) aluminium wire bars, wire rods and castings falling under sub-item (aa) of the said Item No. 27; and (3) aluminium manufactures falling under sub-item (b) of the said Item No. 27, from so much of the special duty of excise leviable thereon under sub-section (1) of section 31 aforesaid as is equivalent to the special duty of excise leviable at Rs. 120.00 per metric tonne.

2. Nothing contained in this notification shall apply to any aluminium manufactures in respect of which the exemption contained in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 140/68-Central Excises, dated the 6th July, 1968, is availed of.

[No. 142/69-CE F. No. 15/14/69-CX-I.]

G.S.R. 1186.—In exercise of the powers conferred by rules 12 and 12A of the Central Excise Rules, 1944, read with section 31 of the Finance Act, 1969 (14 of 1969), the Central Government hereby directs that where any goods have been subjected to a special duty of excise under the aforesaid section and where on

the export of such goods the Central Government has, by a notification issued under the said rule 12 or 12A, permitted the rebate of excise duty paid on such goods under the Central Excises and Salt Act, 1944 (1 of 1944), a rebate of the special duty of excise shall also be made in full subject to the same conditions as govern the rebate of excise duty.

[No. 143/69-C.E. F.No. 15/14/69-CXI.]

G.S.R. 1187.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of the section 31 of the Finance Act, 1969 (14 of 1969), the Central Government hereby exempts excisable goods referred to in sub-section (1) of section 31 of the aforesaid Act and in respect of which goods a notification under sub-rule (1) of rule 8 of the aforesaid Rules has been issued by the Central Government exempting them from so much of the duty of excise leviable thereon as is equivalent to the amount of the duty of excise already paid on other excisable goods (hereinafter referred to as "intermediate products") used in their manufacture and which are specified in the respective notification, from so much of the special duty of excise leviable thereon as is equivalent to the special duty of excise already paid on the intermediate products specified in the respective notification.

[No. 144/69-CE. F. No. 15/14/69-CXI.]

G.S.R. 1188.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 31 of the Finance Act, 1969 (14 of 1969), the Central Government hereby exempts rayon and artificial silk fabrics, falling under sub-items (2) and (3) of Item No. 22 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) which have been manufactured from the base fabrics, on which no special duty of excise has been paid, from so much of the special duty of excise leviable thereon under sub-section (1) of section 31 aforesaid as is in excess of the special duty of excise for the time being leviable on the base fabrics contained in such rayon or artificial silk fabrics falling under sub-items (2) and (3) aforesaid;

Provided that where the special duty of excise has already been paid on the base fabrics, the fabrics falling under the aforesaid sub-items (2) and (3) shall be exempt from the whole of special duty of excise leviable thereon.

[No. 145/69-CE. F. No. 15/14/69-CXI.]

G.S.R. 1189.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 31 of the Finance Act, 1969 (14 of 1969), the Central Government hereby exempts silk fabrics falling under sub-item (2) of Item No. 20 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) from the whole of special duty of excise leviable thereon under sub-section (1) of section 31 aforesaid.

[No. 146/69-CE. F. No. 15/14/69-CXI.]

G.S.R. 1190.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 31 of the Finance Act, 1969 (14 of 1969), the Central Government hereby exempts woollen fabrics, falling under sub-item (2) of Item No. 21 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) which have been manufactured from the base fabrics on which no special duty of excise has been paid, from so much of the special duty of excise leviable thereon under sub-section (1) of section 31 aforesaid as is in excess of the special duty of excise for the time being leviable on the base fabrics contained in such woollen fabrics falling under sub-item (2) aforesaid.

Provided that where the special duty of excise has already been paid on the base fabrics, fabrics falling under the aforesaid sub-item (2) shall be exempt from the whole of special duty of excise leviable thereon.

[No. 147/69-CE. F. No. 15/14/69-CXL.]

K. NARASIMHAN, Jt. Secy.

